



2013 PRELIMINARY BUDGET IN BRIEF

COUNTY MISSION STATEMENT

“To preserve and enhance the quality of life in Lewis County through government leadership, service, education and administration”

LEWIS COUNTY, WASHINGTON
BOARD OF COUNTY COMMISSIONERS
351 NW North Street, Chehalis WA 98532

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9/4/2012 – 2013 PRELIMINARY BUDGET

The Lewis County Budget in Brief is designed to provide an overview of the 2013 Preliminary Budget. The county is proposing the use of reserve funds to balance the Preliminary Budget. Changes during the budget process may change these preliminary estimates.

The county will have two public hearings on the 2013 budget before it is adopted on December 3, 2012. These will be held on October 1st and Dec 3rd at 10:00 a.m. There will also be an evening presentation of the budget on Nov 19th at 5:30 p.m. These meetings will be held at the Historic Courthouse in the BOCC Hearing Room.

Current Expense Fund:

In 2011 we began with a balanced budget and ended the year increasing our fund balance. The county received unanticipated one-time timber revenue which helped our bottom line. This level of revenue is not expected in 2012 or in 2013.

We may have been too optimistic when setting the 2012 revenue budget. Sales tax, timber taxes and jail revenue may fall short. Reductions in pass-through and state shared revenue are of concern. Liquor excise tax was cut by the State and liquor profits are lower than anticipated. The 2012 projected revenue, from offices and departments, reflects a shortfall from the current budget. It is difficult to project revenue at this time of year so the revenue projection will be reviewed after the third quarter before decisions concerning the final 2013 budget are made.

The 2012 expenditures have not been significantly increased. The county has decided to manage the Senior Enrichment program during 2012 in order to ensure the best possible service. This increased cost was offset by moving the Therapeutic Court expenditures to another fund. The Mental Health/Chemical Dependency/Therapeutic Court 1/10th of 1% sales tax is tracked in its own fund and pays for these programs. The original 2012 budget was set using \$715,409 in fund balance. It is now estimated that we may use ~\$1.5 million. This would still leave our fund balance at an acceptable level.

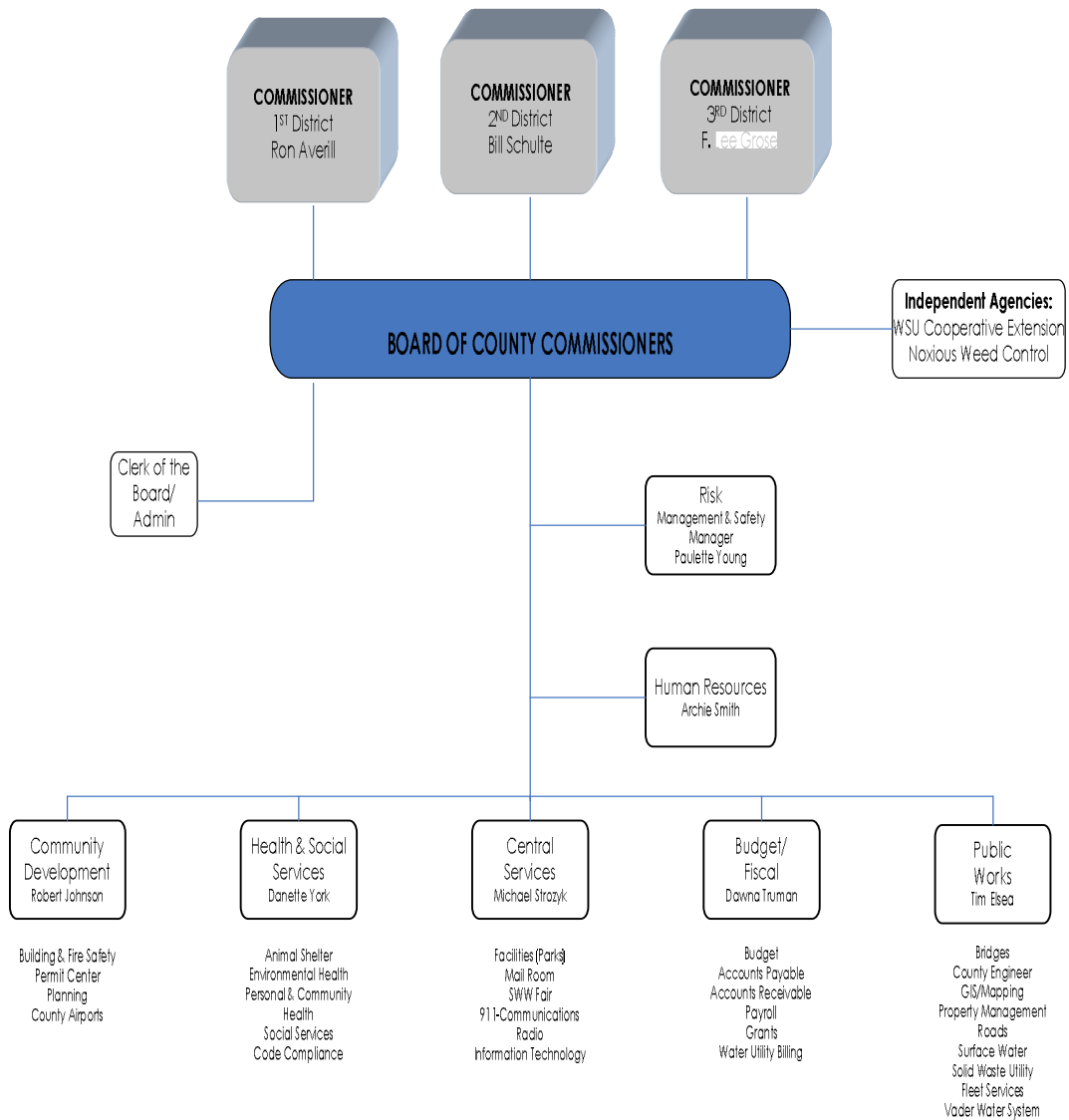
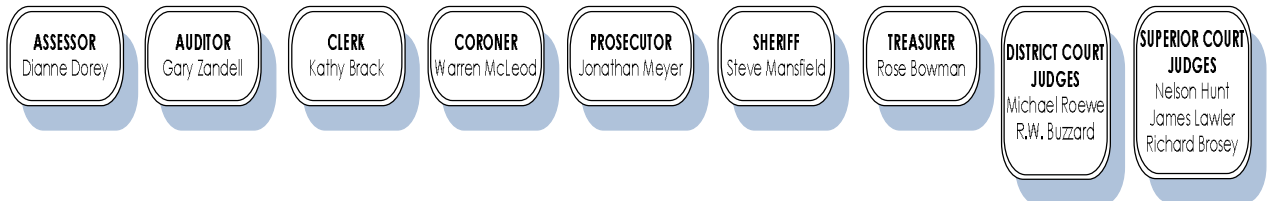
In 2013 revenue has been projected to remain flat and the preliminary expenditures have been set with a minor increase over the 2012 estimated expenditures. Even with these modest changes the preliminary budget would use ~\$2.5 million in fund balance. As we move forward in the budget process changes will occur. This is only a starting point.

While this document is not all inclusive it does provide highlights of the 2013 Preliminary Budget. We have included tables, charts and graphs that outline the Preliminary General Fund revenue and expenditures as well as the budget in total.

The Budget Department would like to thank the Board of County Commissioners, Elected Officials and Department Directors for their continued support during this year's budget process. The Commissioners continue to manage the budget and make fiscal decisions that provide responsible government for the people of Lewis County.

If you have any questions concerning the 2013 Preliminary Budget in Brief please call Dawna Truman – 360-740-1209 or Lara Seiler – 360-740-1370.

2012 Lewis County Organizational Chart



A Guide to Lewis County Government

RON AVERILL, Commissioner

(360) 740-1120

F. LEE GROSE, Commissioner

(360) 740-1120

P.W. SCHULTE, Commissioner

(360) 740-1120

The Board of County Commissioners is the General Legislative Authority for the county and, as such, approves the annual appropriations for all county functions. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulations of property division and land development.

DIANNE DOREY, Assessor

(360) 740-1111

The County Assessor is responsible for the administration of State Laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records pertaining to property ownership and value, legal descriptions and mapping are made available to the public.

GARY ZANDELL, Auditor

(360) 740-1156

The Auditor is responsible for examining all county financial transactions to ensure adequate coverage and proper reporting of expenditures for county funds, as well as completion of Financial Statements. The Auditor acts as county recorder and issues marriage licenses. The Auditor is a sales agent to the Dept. of Licensing for motor vehicles in the county as well as conducting all general and special elections while serving as the registrar of voters for the county.

KATHY BRACK, Clerk

(360) 740-1397

The County Clerk is the record management administrator and financial officer of the Superior Court for the county. The Clerk also acts as a quasi-judicial officer for the issuance of various documents, draws and maintains jury panels and collects statutory fees for litigations and fines.

WARREN McLEOD, Coroner

(360) 740-1376

The Coroner is responsible for providing autopsy services and lab and toxicology services for all necessary cases. The Coroner determines the cause of death, processes and signs the death certificate, responds to the scene of deaths within the county, conducts investigations, protects the decedent's property, locates the next of kin, and cooperates with public officials and law enforcement agencies.

MICHAEL ROEWE, Judge

(360) 740-1200

R.W. BUZZARD, Judge

(360) 740-1200

The District Courts is the lower level of the trial court system. District Court judges decide civil damage cases where the amount at issue is no more than \$75,000 and criminal cases that carry a maximum term of imprisonment of no more than one year.

JONATHAN MEYER, Prosecuting Attorney

(360) 740-1423

The Prosecuting Attorney prosecutes all criminal matters for Lewis County and serves as legal advisor to the county departments and officials. The Prosecutor reviews all county legal documents. The office administers the crime victim/witness assistance programs and provides support enforcement services for the state and receives state and federal reimbursement.

STEVE MANSFIELD, Sheriff

(360) 740-1300

The Sheriff's Office is responsible for law enforcement, crime prevention, confinement of prisoners, the serving of civil and legal processes and emergency operations. The department is also responsible for traffic control on county roads, safe operations of watercraft on inland waters, and search and rescue.

NELSON HUNT, Judge (360) 740-1333
JAMES LAWLER, Judge (360) 740-1333
RICHARD BROSEY, Judge (360) 740-1333

Superior Courts are the highest level trial courts. They are empowered to hear civil and felony criminal cases. The Superior Court has all administrative responsibilities for the Juvenile Court and Drug Court.

ROSE BOWMAN, Treasurer (360) 740-1115

The County Treasurer is custodian of all county money and investments. The Treasurer also serves as ex-officio Treasurer and Chief Investment Officer for 64 other taxing and assessment districts and governmental entities. The Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which they act as Treasurer. The Treasurer manages cash flow and is responsible for managing debt service.

ROBERT JOHNSON, Community Development Director (360) 740-1232

The Community Development Department manages the building permit process, provides for field inspection of construction and fire related inspection, and includes activity related to planning. The Department is also responsible for the operations of the Packwood and South County Airports.

MICHAEL STROZYK, Central Services Director (360) 740-1464

The Department is responsible for the operation of the Facilities Division, the Southwest Washington Fair, and the Information Services Division. The Department also operates the Communications Division and Radio which supports county emergency fire and police needs for which other entities can contract for services.

DANETTE YORK, Health & Social Services Director (360) 740-1148

The Health and Social Services Department provides the administration for Public Health, the Animal Shelter, Veterans Relief, Social Services and Code Compliance.

TIM ELSEA, Public Works Director (360) 740-2660

The Public Works Department is responsible for the County Road Fund including physical environment, road maintenance, road construction and administration. This department is also responsible for the operations of the Solid Waste and Fleet Services Divisions.

DAWNA TRUMAN, Budget/Fiscal Services Director (360) 740-1209

The Budget/Fiscal department is responsible for the development and implementation of the county budget. This department also provides fiscal services and grant administration to all departments under the BOCC.

PAULETTE YOUNG, Risk Manager/Safety Administrator (360) 740-1279

The Risk Management Department is responsible for the administration of the county's Risk Management Program and its various insurance programs.

ARCHIE SMITH, Human Resources Administrator (360) 740-2747

The Human Resources Department performs two centralized functions on behalf of the Board of County Commissioners (contract negotiations and oversight of the classification and compensation system) and basic HR assistance to all county offices and departments. The office also provides consultative services to departments on all HR issues.

Financial Structure of County Budget

The Lewis County accounting and budget structure is based upon Governmental Fund Accounting to ensure legal compliance and financial management for various restricted revenues and program expenditures. Fund accounting segregates certain functions and activities into separate self-balancing 'funds' created and maintained for specific purposes (as described below). Resources from one fund used to offset expenditures in a different fund are budgeted as a transfer.

The Lewis County budget is organized in a hierarchy of levels, each of which is defined below:

Fund A fund is an accounting entity used to record the revenues and expenditures of a governmental unit which is designated for the purpose of carrying on specific activities or attaining certain objectives. For example Fund 121, the Community Development Fund, is designated for the purposes of planning, building and permitting projects in the county.

Department Department designates a major department of County operations, e.g., Central Services or Human Resources.

Program A specific distinguishable line of work performed by the department, for the purpose of accomplishing a function for which government is responsible. For example, "Traffic Control" is included within the Sheriff's Office.

Object The appropriation unit (object of expenditure) is the level of detail used in the budget to sort and summarize objects of expenditure according to the type of goods or services being purchased, e.g., salaries, supplies.

FUND DESCRIPTIONS:

Governmental Fund Types

General Fund/Current Expense – The General Fund is the county's primary fund that accounts for current government operations. This fund is used to account for all resources not required to be accounted for in another fund. The General Fund supports departments and offices such as the BOCC, Auditor, Treasurer, Sheriff, Jail, Prosecutor, District and Superior Courts, general administration of the county, and many other activities for which another type of fund is not required.

Special Revenue Funds – Special Revenue Funds are used to account for revenues which are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, and service fees. These revenues are dedicated to carrying out the purposes of the individual special revenue fund. Examples of revenues that must be spent on specific purposes are restricted funds to be used for Roads, Community Development, Veterans' Relief, Emergency Management, Public Health, etc.

Debt Service Funds – Debt Service Funds account for resources used to repay the principal and interest on general purpose long-term debt not serviced by the Enterprise Funds.

Capital Project Funds – Capital Project Funds pay for major improvements and construction. Revenues for Capital Funds consist of contributions from operating funds, bond proceeds and Real Estate Excise Tax (REET). These revenues are usually dedicated to capital purposes and are not available to support operating costs.

Proprietary Fund Types

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided primarily from fees, charges, or contracts for services. The County maintains five Enterprise Funds to account for the operations of Solid Waste, Water/Sewer, and the Airports.

Internal Service Funds – Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but these funds provide goods or services to other departments on a cost reimbursement basis. The county maintains Internal Service Funds to account for Information Technology, Fleet Management, Facilities and Risk Management activities.

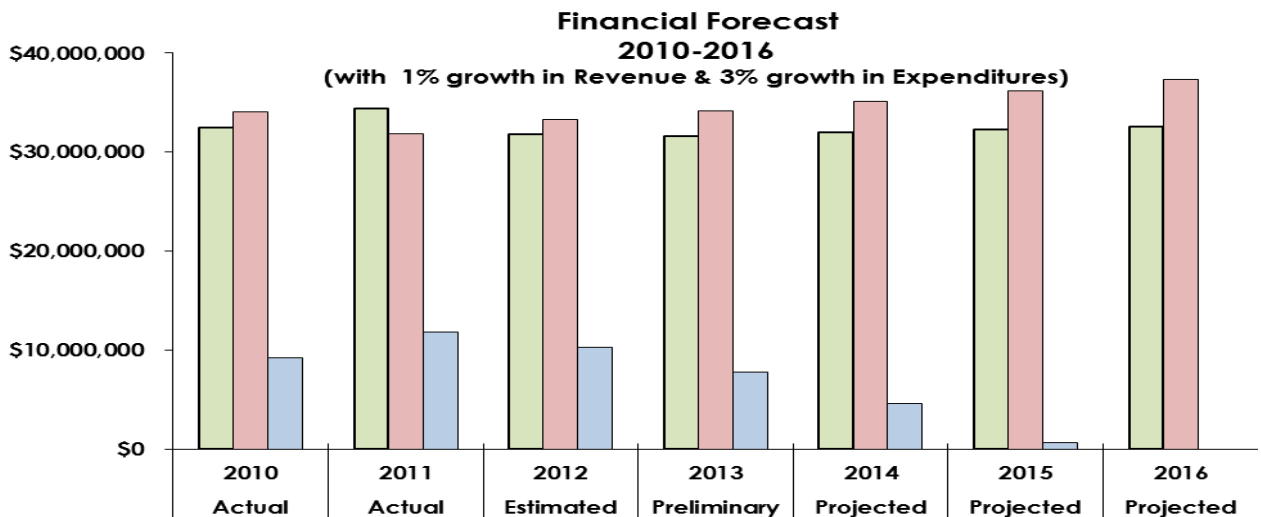
Fiduciary Funds - Fiduciary, or Trust Funds, are used to account for assets held by the county in a trustee capacity and cannot be used to support the county operations or programs.

FINANCIAL FORECAST

CURRENT EXPENSE FUND

Each year a financial plan for the Current Expense Fund is developed in an effort to forecast future revenue and expenditures. The forecast reflects 2010 and 2011 actual expenditures, 2012 estimated revenue and expenditures, and the 2013 Preliminary budget. Future revenue (2014-2016) is shown using a minor annual increase of 1% and expenditures 3%.

Actual revenue has remained level at ~\$32 million except for 2008 and 2011 when we received \$34 million. In both of these years the county received one-time revenue. In 2008 sales tax increased due to flood repairs and in 2011 timber tax revenue increased. In both 2010 and 2011 \$1 million was shifted into this fund for operations. Without this property tax shift the fund balance would be \$2 million lower.



	Actual 2010	Actual 2011	Estimated 2012	Preliminary 2013	Projected 2014	Projected 2015	Projected 2016
Beg. Fund Balance	10,876,432	9,255,566	11,786,942	10,267,034	7,779,366	4,584,091	653,651
Revenue	32,474,047	34,385,733	31,783,577	31,648,846	31,965,334	32,284,988	32,607,838
Expenditures	34,094,913	31,854,357	33,303,485	34,136,514	35,160,609	36,215,428	37,301,891
Ending Fund Balance	9,255,566	11,786,942	10,267,034	7,779,366	4,584,091	653,651	-4,040,402
Use of Reserves	-1,620,866	2,531,376	-1,519,908	-2,487,668	-3,195,275	-3,930,440	-4,694,053

NOTES:

Forecast shows a structural deficit. As long as revenue remains flat, expenditures cannot grow or reserves must be used.

2010 and 2011 revenue includes a \$1 million Shift of property taxes from the Roads fund

2011 Revenue includes one time timber tax revenue of ~\$1 million

2012 Estimated Revenue decreases from 2011 actual due to reductions in Property tax, timber taxes, liquor revenue, interest and Jail revenue

2013= Preliminary budget as of 9/4/2012

2014-2016 Revenue projection increased by 1%

2014-2016 Expenditure projection increased by 3% per year

CURRENT EXPENSE REVENUE

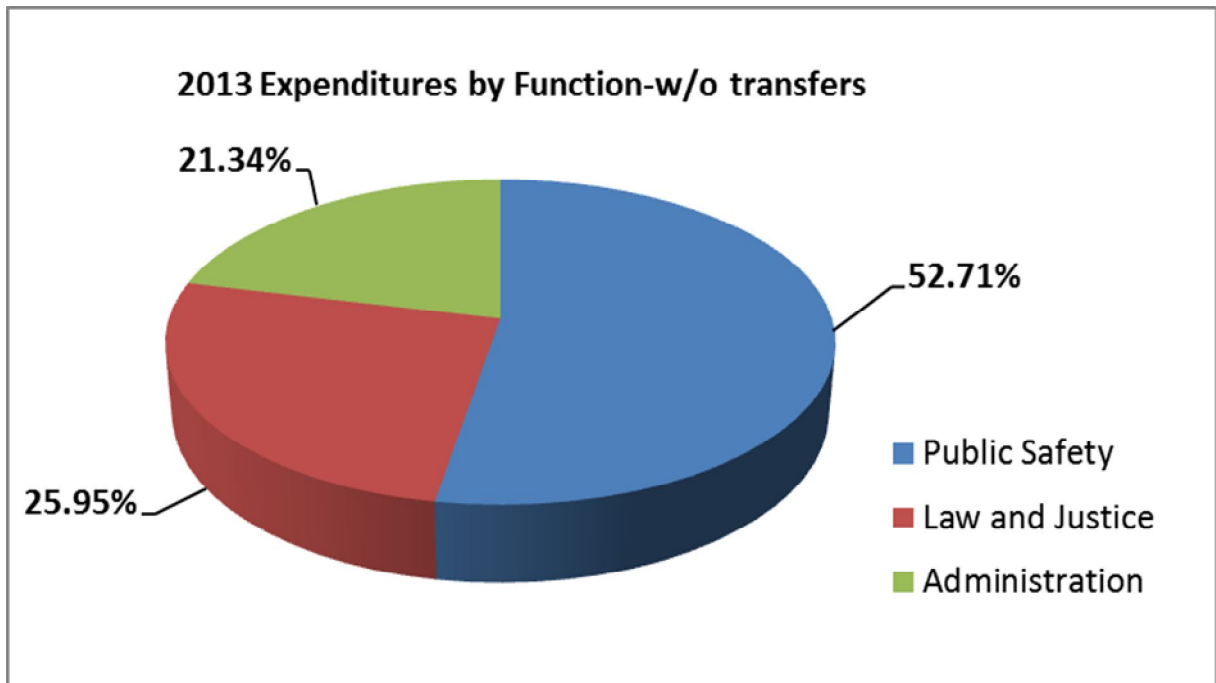
Most Current Expense revenue is collected by the Treasurer's Office. The revenue which is directly related to offices and departments is also shown. Based on estimated revenue the total 2012 revenue is now estimated to be ~\$31.8 million. This projection is down from the original adopted budget by \$836,475. Major projected decreases in revenue are; Sales tax down by \$250k, Liquor taxes will be down ~\$85k, Timber revenue may be down by ~\$100k, investment interest down by ~\$140k and the Jail anticipates a shortfall of ~\$250k in inmate revenue. All of these projected decreases may not occur as they are based on mid-year data. More will be known after third quarter revenues are received.

Department/Office	2010 Actual	2011 Actual	2012 Estimate	2013 Preliminary
Non Departmental	9,448	53,662	0	0
Commissioners	614,839	614,361	614,359	614,400
Auditor	681,674	665,397	654,400	655,500
Auditor-Elections	95,479	134,707	89,629	110,000
Assessor	22,073	33,776	2,801	2,850
Board of Equalization	0	0	0	0
Treasurer	23,098,093	25,243,604	23,029,622	23,132,946
Clerk	660,294	666,616	654,122	627,466
Superior Court	35,520	39,585	26,000	26,000
District Court	1,702,706	1,707,035	1,736,219	1,741,850
Prosecuting Attorney	1,032,873	834,337	962,012	915,350
Self Insurance	120,977	134,113	88,931	91,433
Pub Defense/Trial Ct	245,222	206,474	310,398	255,102
Civil Service	390	290	500	300
Disability Board	0	2	0	0
State Examiner	0	0	0	0
WACO/WASC	0	0	0	0
Human Resources	90,631	104,320	105,297	106,884
Budget/Fiscal Services	721,233	695,149	613,340	690,881
Boundary Review Board	100	100	50	0
Central Services	100,000	100,000	100,000	100,000
Sheriff	308,543	214,109	239,793	211,023
Jail	1,853,285	1,881,915	1,683,745	1,598,759
Juvenile	659,356	672,030	499,087	518,157
Soil & Water Cons	0	0	0	0
Weed Control	97,462	56,910	81,845	63,995
Air Pollution	0	0	0	0
Animal Shelter	134,522	138,704	136,000	136,000
Economic Development	0	0	0	0
Senior Facilities	140,493	132,648	80,124	0
Coroner	24,230	37,209	45,253	20,000
WSU Extension	24,604	18,680	30,050	29,950
Total Dept. Revenue	32,474,047	34,385,733	31,783,577	31,648,846

CURRENT EXPENSE EXPENDITURES

The following table shows expenditures by office/department. The 2013 expenditure limitations were set by using 2012 salaries and benefits plus any known cost increases that would occur in 2013. The 2013 preliminary internal service rate charges were then added and operational line item amounts were left the same as the amounts in the 2012 budget, excluding any one-time costs.

Department/Office	2010 Actual	2011 Actual	2012 Estimate	2013 Prelim
Non Departmental	12,956	0	0	0
Commissioners	580,338	513,889	572,228	605,334
Auditor	1,148,404	1,077,301	1,148,803	1,174,800
Auditor-Elections	231,406	232,681	256,418	255,000
Assessor	1,565,074	1,538,738	1,633,084	1,682,500
Board of Equalization	15,283	5,743	11,000	18,860
Treasurer	733,392	750,379	841,323	764,082
Clerk	982,327	956,705	1,006,764	994,393
Superior Court	1,369,077	1,326,472	1,177,254	1,183,500
District Court	1,635,905	1,615,142	1,727,463	1,706,535
Prosecuting Attorney	2,736,757	2,548,650	2,786,575	2,723,939
Self Insurance	242,022	212,117	183,631	188,949
Pub Defense/Trial Ct	1,452,529	1,382,804	1,510,400	1,510,400
Civil Service	13,433	11,175	17,200	17,100
Disability Board	1,733	0	0	1,700
State Examiner	32,675	32,970	40,000	40,000
WACO/WASC	24,342	22,294	23,000	23,000
Human Resources	186,816	231,193	230,082	222,290
Budget/Fiscal Services	827,103	761,608	844,347	862,214
Boundary Review Board	1,918	3,450	1,331	2,741
Central Services	140,808	129,491	139,642	143,267
Sheriff	6,439,313	6,432,961	6,578,367	6,928,400
Jail	5,767,516	5,876,066	5,973,913	6,373,900
Juvenile	2,768,967	2,674,028	2,692,535	2,842,898
Soil & Water Cons	0	0	0	0
Weed Control	179,362	146,275	159,729	165,513
Air Pollution	14,620	14,583	14,800	14,800
Animal Shelter	308,094	314,737	348,305	307,600
Economic Development	0	0	0	0
Senior Facilities	213,173	123,445	65,490	0
Coroner	299,984	328,887	343,574	328,000
WSU Extension	202,537	184,320	208,445	205,497
Total Dept. Expenditure	30,127,864	29,448,104	30,535,703	31,287,212
Transfers	3,967,049	2,406,253	2,767,782	2,849,302
Total Expenditures	34,094,913	31,854,357	33,303,485	34,136,514



Combined Law and Justice and Public Safety uses 78.7% of the operating fund budget

EXAMPLES OF EXPENDITURES BY FUNCTION:

Public Safety:	Sheriff, Jail, Juvenile Detention and Civil Service
Law and Justice:	Superior Court, District Court, Clerk's Office, Indigent Defense
Administration:	BOCC, Auditor, Treasurer, Assessor, Risk, Central Services Administration, Budget/Fiscal Services, Human Resources, Weed Control & WSU

TOTAL FUNDS - REVENUE SUMMARY

Fund #	Fund Name	2010 Actual	2011 Actual	2012 Estimate	2013 Preliminary
101	Emergency Management	512,791	356,325	311,740	301,865
103	Veterans Relief	167,558	191,753	176,089	179,378
104	Social Services	2,422,800	2,376,563	2,912,084	3,038,606
105	Law Library	66,763	66,470	67,000	67,000
106	SWW Fair	1,150,215	996,376	1,012,571	907,870
107	Communications	2,355,350	2,599,241	2,582,407	2,532,511
108	Treasurer's O&M	125,811	146,581	100,544	100,554
109	Drug Control	27,876	22,970	25,000	25,000
110	CD-MH-TC tax	0	151,237	969,000	980,600
113	Self Insurance Reserve	7,968	9,785	6,215	7,989
117	Roads	22,880,116	20,774,544	21,724,798	21,362,830
121	Community Development	2,108,422	1,614,197	1,729,889	1,976,200
122	Chehalis River Basin Flood Authori	1,467,269	1,426,705	541,159	110,600
123	Forest Counties	161,038	104,920	48,000	0
125	Flood Control	72,567	0	0	15,000
126	Chehalis River Flood Zone District	0	15,000	0	0
128	Paths & Trails	16,095	15,867	15,875	16,265
130	Distressed Counties	929,093	956,029	800,500	800,500
132	E-REET Technology	113,758	0	0	0
138	Dispute Resolution	51,166	53,549	48,260	47,000
140	Community Devlpmnt Block Grant	683,932	68,722	0	0
150	Grant Award	77,923	37,725	43,559	42,647
158	Election Reserve	56,233	15,716	5,564	14,020
159	Auditor's O&M	109,707	105,243	101,049	105,150
160	Criminal Drug Investment Trust	16,974	39,970	55,100	12,100
162	Sheriff's Airplane	2,818	2,175	10,000	10,000
165	Gambling & Fraud Enforcement	644,012	4,417	44	0
190	Public Health	2,751,436	2,143,555	2,387,914	2,360,376
192	Senior Transportation	0	0	0	0
197	SWWF Cumulative Reserve	0	0	0	0
198	Stadium	270,350	284,902	143,318	155,312
199	Senior Services	194	36	217,977	435,500
203	2003 Debt Service	808,417	807,020	203,783	0
204	1999 Bond Redemption	8	4	0	0
205	2005 Debt Service	515,339	516,272	512,780	525,998
209	2009 Debt Service	443,086	442,500	445,621	452,625
210	Bond Redemption-CC Airport	316,206	316,206	316,707	316,706
211	2011 Debt Service- Vader	0	0	2,050	0
212	2012 Debt Service -2012	0	0	111,519	716,400
301	Land Acquisition	64,649	35,035	80,702	60,000
306	Vader Water Capital Imp	0	183,180	1,100,000	44,495
310	Capital Facilities Plan	2,793,483	2,395,595	2,246,065	2,215,065
401	Solid Waste	2,264,052	2,399,092	2,133,121	2,122,414
405	Packwood Airport	505,617	119,774	5,984	36,500
407	South County Airport	251,965	202,529	418,058	333,100
410	Water/Sewer	1,580	52,444	102,988	161,519
415	Solid Waste Disposal Dist. #1	5,021,094	4,804,436	4,692,848	4,713,500
501	Equipment Rental & Revolving	3,779,716	3,481,419	3,276,641	3,941,788
505	Risk Management	731,270	871,399	1,505,674	1,631,569
506	Pits & Quarries	261,278	259,950	745,000	750,000
507	Facilities	3,108,410	2,548,054	2,865,892	2,820,157
510	County Insurance	297,071	750,913	646,035	398,416
540	Information Technology	1,796,696	1,770,473	1,818,484	1,837,809
621	Centralia Chehalis Airport	1,279,919	1,597,141	1,486,555	1,486,555
Total Other Funds		63,490,090	58,134,009	60,752,163	60,169,489
Total Current Expense		32,474,048	34,385,734	31,783,577	31,648,846
TOTAL REVENUE		95,964,138	92,519,743	92,535,740	91,818,335

TOTAL FUNDS - EXPENDITURE SUMMARY

Fund #	Fund Name	2010 Actual	2011 Actual	2012 Estimate	2013 Preliminary
101	Emergency Management	339,487	322,482	302,717	302,065
103	Veterans Relief	104,030	134,551	208,458	179,378
104	Social Services	2,692,306	2,808,170	2,732,331	3,015,161
105	Law Library	64,663	68,155	70,576	69,936
106	SWW Fair	1,161,313	1,048,482	956,850	900,785
107	Communications	2,609,368	2,545,228	2,764,618	2,645,457
108	Treasurer's O&M	111,436	114,865	101,198	101,198
109	Drug Control	25,000	25,000	25,000	25,000
110	CD-MH-TC tax	0	0	883,505	968,547
113	Self Insurance	0	0		0
117	Roads	24,636,020	19,070,546	23,436,370	25,218,367
121	Community Development	2,181,906	1,592,770	1,713,508	1,976,200
122	Chehalis River Basin Flood Authority	1,447,319	1,425,927	541,159	115,474
123	Forest Counties	435,405	150,000	134,898	48,000
125	Flood Control	0	57,567	8,000	22,000
126	Chehalis River Basin Sub-Zone District	0	0	0	15,000
128	Paths & Trails	66,562	84,051	0	15,000
130	Distressed Counties	1,459,350	271,737	1,775,000	1,631,550
132	E-REET Technology	120,434	83,079	9,332	8,633
138	Dispute Resolution	53,775	53,081	49,636	49,636
140	Community Dev Block Grant	683,932	68,722		0
150	Grant Award	68,261	32,382	36,919	37,847
158	Election Reserve	71,098	32,648	39,231	74,400
159	Auditor's O&M	305,514	111,138	108,164	129,653
160	Criminal Drug Investment Trust	56,048	35,938	36,440	36,200
162	Sheriff's Airplane	7,500	6,941	7,394	8,115
165	Gambling & Fraud Enforcement	61,948	248,623	286,687	25,000
190	Public Health	2,655,554	2,207,535	2,383,727	2,360,378
192	Senior Transportation	0	11,095		0
197	SWW Fair Cumulative Res	0	0	0	0
198	Stadium	233,679	249,075	312,308	334,974
199	Senior Services	0	99,894	217,977	435,500
203	2003 Debt Service	808,717	806,644	203,783	0
204	1999 Bond Redemption	0	0	0	0
205	2005 Debt Service	515,632	516,872	511,968	526,998
209	2009 Debt Service	443,386	443,101	446,475	453,625
210	Bond Redemption-CC Airport	316,206	316,206	316,207	316,706
211	2011 Debt Service- Vader	0	0	0	0
212	2012 Debt Service	0	0	111,519	716,400
301	Land Acquisition	95,849	39,358	41,074	151,000
306	Vader Water System Improvements	0	183,284	1,100,000	44,391
310	Capital Facilities Plan	2,301,953	2,244,371	1,158,302	1,714,623
401	Solid Waste	2,333,537	2,029,551	2,227,275	2,120,984
405	Packwood Airport	478,404	13,143	19,379	36,930
407	South County Airport	240,912	285,534	439,346	325,942
410	Water/Sewer	26,816	63,971	105,359	218,323
415	Solid Waste Disposal Dist. #1	5,535,032	5,414,899	5,175,272	5,365,935
501	Equipment Rental & Revolving	3,461,564	4,320,575	3,605,677	3,947,186
505	Risk Management	1,807,392	1,132,995	1,138,827	1,459,509
506	Pits & Quarries	193,234	272,753	745,000	750,000
507	Facilities	3,151,358	2,720,775	2,729,614	2,820,609
510	County Insurance	495,458	492,331	490,021	643,950
540	Information Technology	1,746,359	1,790,796	1,777,142	1,895,387
621	Centralia Chehalis Airport	1,224,609	1,286,128	1,468,696	1,459,641
Total Other Funds		66,828,325	57,332,969	62,952,939	65,717,593
Total Current Expense		34,094,913	31,854,357	33,303,485	34,136,514
TOTAL EXPENDITURES		100,923,239	89,187,326	96,256,424	99,854,107